

2006

Wisconsin T-Form Booklet

**Statewide Summary T-S
Personal Property T-P
Real Estate T-R**

Due Date: March 1, 2006

› Reporting Requirements

Section 76.83 of Wisconsin Statutes states "On or before March 1, every telephone company shall send to the department a completed form that the department prescribes. Upon written request, the department may extend the time for filing the report by no more than 30 days." See page 2 of this booklet for information on filing an extension request.

› Electronic Forms

The T-Forms are available in Adobe PDF and Microsoft Excel formats on the Department of Revenue website at www.dor.state.wi.us/forms/manuf/index.html. If you have questions concerning the Excel version, please contact the Central Office of the Manufacturing & Utility Section at the address on page 2 or call (608) 266-8662.

› Extension Requests

New for 2006 – You can get confirmation for your extension request immediately when you request on our website: <http://www.dor.state.wi.us/forms/manuf/telcoext.html>.

› Comments / Suggestions

We appreciate your comments and suggestions on forms. Please submit them with your return.

Wisconsin Department of Revenue
Division of State and Local Finance
Bureau of Property Tax
Manufacturing & Utility Section

ASSESSMENT DATE – These forms are used to arrive at the value of your real estate and personal property as of the close of January 1, 2006.

DUE DATE – File all applicable forms on or before March 1. The forms must be postmarked or received on or before March 1, 2006 at the appropriate Manufacturing & Utility Office. See “Where to File” below.

EXTENSION REQUESTS – Filing extensions to April 3, 2006 are granted if a written request is postmarked or received by DOR on or before March 1, 2006.

New for 2006 – You can get confirmation for your extension request immediately when you request on our website: <http://www.dor.state.wi.us/slf/telcoext.html>. Fill in your information and click on “Submit”. If you have completed the form timely and correctly, a confirmation page will appear. Please print the page and save as your proof of filing the extension request.

Your extension request must list each name and four-digit Telco number the telephone company operates under in Wisconsin. Faxed copies are acceptable but you will not receive confirmation.

If you want proof of filing the extension request, we recommend using our website or one of the delivery services. Failure to file a complete report by the due date or extension date will result in a filing penalty.

Send your requests to our Central Office at:

Website: <http://www.dor.state.wi.us/slf/telcoext.html>

FAX: (608) 264-6897

USPS: Wisconsin Department of Revenue
Manufacturing & Utility Section
Mail Drop 6-97
PO Box 8971
Madison, WI 53708-8971

FILING OPTIONS

- **Paper** – If you submit paper returns to DOR, please verify that you are sending them to the correct DOR office and address according to the instructions below. All T-R forms must be filed by paper this year. A delivery receipt or confirmation is suggested, though not required.
- **Electronic** – If you email completed Excel versions of T-S, T-P and the Allocation Spreadsheet, please verify that the destination DOR email address is correct. You may wish to set your email to automatically request an electronic delivery receipt from DOR’s email server. However, this is not a requirement. If emailing the Excel

version, print the cover page, obtain the appropriate signatures and mail just the cover page to the office where you sent the email of the entire form. (We are unable to accept T-R forms electronically this year.)

WHERE TO FILE

- **T-S & T-P Forms, Telco Company Record and Allocation Spreadsheet** – Each Telco is assigned to one of DOR’s Manufacturing and Utility offices for general administration, processing and audit of personal property. Included in the mailing DOR sent to every Telco was a memo identifying the DOR office responsible for your company. Send the completed T-S and T-P Forms, Telco Company Record (if there are changes) and Allocation Spreadsheet to the office indicated in that memo.
- **T-R Forms** – The process for filing real estate (T-R) returns will be the same as in prior years. Telco real estate is reported by county on the T-R, Schedule B. Return the updated Schedule B and associated schedules for each county to the DOR district office responsible for that county. To determine the correct district office, find the county in which the property is located in the map on page 24 of this booklet and send it to the corresponding district office address.

REPORTING REQUIREMENTS – Use forms T-S (Telco Statewide Summary Return), T-R (Telco Real Estate Return) and T-P (Telco Personal Property Return), to comply with Section 76.83 of the Wisconsin Statutes. This statute requires “On or before March 1, every telephone company shall send to the department a completed form that the department prescribes.” If you do not file this form you will receive a filing penalty per Section 76.28(6) and lose the right to appeal your assessment per Section 76.05(1).

Round all costs to the nearest dollar. Include work in progress (WIP) and fully depreciated items.

You must submit an original signature with completed schedules including:

- T-S: Page 5 and Statewide Schedules Y-P and Y-R.
- T-P: Page 7, Sch. Y-P and any other completed schedules.
- T-R: Page 20 and any other completed schedules.

If Schedule Y-P or Schedule Y-R is not completed, we will return the form and if not provided, we will issue a penalty. Faxed copies of the returns are not acceptable. If emailing the Excel version, print the cover page, obtain the appropriate signatures and mail just the cover page to the office where you sent the email of the entire form.

FILING PENALTY – Section 76.28(6), 76.05(1) and (2) require the Department of Revenue to assess a filing penalty if these returns are not filed, filed late or not filed completely. For completed returns filed not more than one month late, the filing penalty will be 5% of the current year tax. The filing penalty will increase an additional 5% of the current year tax for each additional month or fraction thereof, that the return is late, not to exceed 25% in aggregate (see Section 76.28(6), Wis. Stats.).

TELCO COMPANY RECORD – Included in the mailing packet sent to every Telco are two printed pages showing the Telco Name, Address and Contact information on file with the Department of Revenue. Carefully review this information. If any of the printed name, address and contact information has changed, make the necessary changes directly on the printouts provided and return them with your T-S Form. If using the Excel version of the T-S Form, the Telco Company Record may be furnished by completing the “Telco Company Record” spreadsheet in that version.

T-S and T-P Instructions

Form T-S

Wisconsin Telco Statewide Summary Return

1. Complete one (1) T-S form for all assets in Wisconsin.
2. Use the DOR name and address label provided, or duplicate exactly.
3. List the names that this company operates under, your ID number(s) and FEIN number. Check the box for the type of company.
4. Complete Schedules Y-P and Y-R or we will send the T-S form back to you. These schedules summarize all of the real and personal property owned throughout the State of Wisconsin.
5. Sign and mail by the due date to the appropriate Manufacturing and Utility Office. If emailing the Excel version, print the cover page, obtain the appropriate signatures and mail just the cover page to the office where you sent the email of the entire form.

Form T-P

Wisconsin Telco Personal Property Return

Schedule Y-P

1. *Column 2:* Enter the original costs from your accounting records as of January 1, 2005.
2. *Column 3:* Enter the cost of property acquired during 2005.
3. *Column 4:* Enter the original cost of property disposed of or moved out of Wisconsin during 2005.
4. *Column 5:* Enter the sum of Column 2 plus Column 3 minus Column 4.

Schedules C, E, L, O, S, & TL

Follow the instructions on the printed form for each of these schedules.

Schedules D, F, G, T, C1-L, C1-D, C-2, & C-3

1. *Column 2:* Enter the original acquisition cost as of January 1, 2005. **NOTE** that these entries should be last year's Column 4.
2. *Column 3:* Enter the net amount of all changes that occurred during 2005 by year of acquisition. For deletions, enter the cost from the year of the item's original acquisition. Include work in progress (WIP).
3. *Column 4:* Enter the sum of Column 2 plus or minus Column 3.
4. *Column 6:* Enter the product of Column 4 multiplied by the index factor provided in Column 5. Do this for each year a cost is recorded and total the column.
5. Enter the total for each schedule on the proper line in Schedule A.

Schedule LHI

Schedule LHI is used for reporting all leasehold improvements in non-owned real estate situations where property is totally or partially leased.

Schedule A

1. After all appropriate schedules outlined above have been completed, insert the TOTAL value from each completed schedule into Column 3 Declared Value of Schedule A. These values automatically carry forward in the Excel version.
2. On Line 14, sum the values from lines 1-13, Column 3 to calculate the Telco's 2006 Total Declared Value.

Sign and mail by the due date to the appropriate Manufacturing and Utility Office. If emailing the Excel version, print the cover page, obtain the appropriate signatures and mail just the cover page to the office where you sent the email.

Form T-R Wisconsin Telco Real Estate Return

1. File one T-R form cover page (page 19) for each county.
2. Fill in the Telco Name, Telco Number and the County for the locations reported on this form. Complete one (1) T-R Form for each county where you own and/or lease real estate.
3. Answer the questions if the property has sold or if appraisals have been completed and give details.
4. Sign and mail the paper copy by the due date to the appropriate Manufacturing and Utility Office. To determine the correct district office, find the county on the map in which the property is located in the map on page 24 of this booklet.

Schedule B

We have provided existing Telcos with our listing of real estate parcels owned by the Telco in each county (Schedule B). You must add any new operating parcels and note any parcels on the list that are no longer operating property. Also add GEO or site ID numbers if not preprinted or if incorrect.

Complete the appropriate T-R Form Schedules listed below that apply to the type of property listed on Schedule B.

1. Schedule R-1 New Construction, Remodeling & Demolitions

Complete for all parcels with new construction, remodeling or demolitions when you own the entire building. Submit (1) page per property address if more than one location had activity.

2. Schedule R-2 Leased Real Estate

Complete for all parcels predominantly used (>50%) for telephone company operations that you lease from others or that you lease to others.

- **Part 1:** Telco Leases More Than 50% Of Real Estate Owned By Others – If more than 50% of a building owned by a non-Telco is leased by your company, complete Schedule R-2 (Part 1). Multiple leases in the county may be entered on the same sheet. Leasehold improvements at these locations should be reported on Sch LHI in the T-P Form.
- **Part 2:** Telco Owns Real Estate & Occupies More Than 50% of Building – If less than 50% of a building owned by Telco is leased to non-Telco tenants, complete Schedule R-2 (Part 2). Multiple leases in the county may be entered on the same sheet. Please reproduce the schedule as needed for additional leases.

3. Schedule R-4 Equipment Shelters (Remotes, Huts, Etc.)

Complete for all equipment shelters (remotes, huts, etc.) on owned land. (Report same on non-owned land on Schedule E of the T-P Form.) Multiple locations in the county must be entered on separate sheets. Please reproduce the schedule as needed for additional locations.

FORM
T-S

WISCONSIN TELCO STATEWIDE SUMMARY RETURN

ASSESSMENT DATE: JANUARY 1, 2006

2006

DUE DATE
March 1, 2006

PLACE LABEL HERE OR ENTER DATA.

Telco FEIN

Telco #

Telco Name 1

Name 2

Address 1

Address 2

City

State

Zip

FOR DEPARTMENT USE ONLY

Initial

Date

STAMP

Audit

PENALTY

☐

1

☐

2

☐

3

☐

4

☐





5

This company operates under these names:

TELCO ID#

FEIN (if different than shown above)

I, the undersigned, declare under penalties of law that I have personally examined this return and to the best of my knowledge and belief it is true, correct and complete.

PREPARER SIGN HERE 	Please Print Name		Email	
	Signature 		Telephone Number EXT.# () -	
	Firm or Title	Date	Fax Number () -	
TELCO/ OWNER SIGN HERE 	Please Print Name		Email	
	Signature 		Telephone Number EXT.# () -	
	Firm or Title	Date	Fax Number () -	

What to Report: All accounts are summarized and reported here, as described under type of property. See schedules for descriptions. Include everything just as it appears in your accounting records. Include projects in progress and fully depreciated items still on hand on each line. Report work in progress on lines for individual schedules. If unable to identify on which schedule to report personal property work in progress, report it on Schedule O.

TOTAL PERSONAL PROPERTY ORIGINAL COSTS FROM YOUR ACCOUNTING RECORDS
ENTER NUMBERS IN COLUMN 4 WITH NEGATIVE (-) SIGN

<i>Column 1</i> Property Type	<i>Schedule</i>	<i>Column 2</i> Balance as of January 1, 2005	<i>Column 3</i> Additions During 2005	<i>Column 4</i> Deletions During 2005	<i>Column 5</i> Balance January 1, 2006
1 Exempt Computers, Software & Faxes	C				
2 Copiers & Telephone Systems	D				
3 Equipment Shelters on Non-Owned or Locally Assessed Land	E				
4 Furniture and Tools	F				
5 Telephone Central Office Equipment & Antennas	G				
6 All Non-Owned Items	L				
7 Leasehold Improvements	LHI				
8 Other Taxable Property Not on Other Schedules	O				
9 Supplies	S				
10 Towers	T				
11 Operational Fiber Optic Cable (Lit)	C1-L				
12 Non-Operational Fiber Optic Cable (Dark)	C1-D				
13 Metallic Cable & Poles	C-2				
14 Coaxial Cable	C-3				
15 Other Non-Taxable Assets *	-				
16 TOTAL OF ALL ABOVE LINES					

*Include assets on Line 15 not taxable but carried on your books within Wisconsin – i.e., vehicles used over the road.

Schedule Y-R: Summary of Accounting Records

What to Report: Data is summarized and reported here. Include everything just as it appears in your accounting records, including construction in progress.

How to Report: Enter your balance as of January 1, 2005 in Column 2. Include all additions and deletions made during 2005 in Cols. 3 and 4. Column 5 should reflect your accounting records for real estate on January 1, 2006.

TOTAL REAL ESTATE ORIGINAL COSTS FROM YOUR ACCOUNTING RECORDS
ENTER NUMBERS IN COLUMN 4 WITH NEGATIVE (-) SIGN

<i>Column 1</i> Property Type or Account	<i>Column 2</i> Balance as of January 1, 2005	<i>Column 3</i> Additions During 2005	<i>Column 4</i> Deletions During 2005	<i>Column 5</i> Balance January 1, 2006
1 Land Size (Acres or SF)				
2 Land Cost				
3 Land Improvement Cost				
4 Building(s) Cost				
5 Building Components Cost*				
6 Construction in Progress Costs (REAL ESTATE ONLY)				
7 Other:				
8 TOTAL OF LINES 2 through 7				

*Building Components normally assessed as real estate (heating, lighting, remodeling, etc.) which you have capitalized as personal property.
NOTE: Attach an itemized list of the Building Components and related costs included in this figure.

**FORM
T-P****WISCONSIN TELCO PERSONAL PROPERTY RETURN**

ASSESSMENT DATE: JANUARY 1, 2006

2006DUE DATE
March 1, 2006

Telco #	FOR DEPARTMENT USE ONLY		
	<u>Initial</u>	<u>Date</u>	STAMP
Telco Name	Log In	_____	<input type="checkbox"/> Extension
	Audit	_____	
	PENALTY		
	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3
	<input type="checkbox"/> 4	<input type="checkbox"/> 5	

Schedule A: Personal Property Assessment Summary as of January 1, 2006

Column 1 Property Description	Column 2 Schedule	Column 3 Declared Value	Column 4 LEAVE BLANK
1 Copiers & Telephone Systems	D		
2 Equip. Shelters on Non-Owned or Locally Assessed Land	E		
3 Furniture and Tools	F		
4 Telephone Central Office Equipment & Antennas	G		
5 Leased and Rented or Loaned Items	L		
6 Leasehold Improvements	LHI		
7 Other Taxable Property Not on Other Schedules	O		
8 Supplies	S		
9 Towers	T		
10 Operational Fiber Optic Cable (Lit)	C1-L		
11 Non-Operational Fiber Optic Cable (Dark)	C1-D		
12 Metallic Cable & Poles	C-2		
13 Coaxial Cable	C-3		
14 Total of Lines 1-13 (rounded to nearest \$100)			

I, the undersigned, declare under penalties of law that I have personally examined this return and to the best of my knowledge and belief it is true, correct and complete.

NOTE: Original signature is required.

PREPARER SIGN HERE ▶	Please Print Name		Email	
	Signature X		Telephone Number	EXT.#
	Firm or Title		Date	Fax Number
TELCO/ OWNER SIGN HERE ▶	Please Print Name		Email	
	Signature X		Telephone Number	EXT.#
	Firm or Title		Date	Fax Number

Schedule Y-P: Summary of Accounting Records

What to Report: All accounts are summarized and reported here, as described under type of property. See schedules for descriptions. Include everything just as it appears in your accounting records. Include projects in progress and fully depreciated items still on hand on each line. Show any additional work in progress on line 9.

TOTAL **PERSONAL PROPERTY** ORIGINAL COSTS FROM YOUR ACCOUNTING RECORDS
ENTER NUMBERS IN COLUMN 4 WITH NEGATIVE (-) SIGN

Column 1 Property Type	Schedule	Column 2 Balance as of January 1, 2005	Column 3 Additions During 2005	Column 4 Deletions During 2005	Column 5 Balance January 1, 2006
1 Exempt Computers, Software & Faxes	C				
2 Copiers & Telephone Systems	D				
3 Equipment Shelters on Non-Owned or Locally Assessed Land	E				
4 Furniture and Tools	F				
5 Telephone Central Office Equipment & Antennas	G				
6 All Non-Owned Items	L				
7 Leasehold Improvements	LHI				
8 Other Taxable Property Not on Other Schedules	O				
9 Supplies	S				
10 Towers	T				
11 Operational Fiber Optic Cable (Lit)	C1-L				
12 Non-Operational Fiber Optic Cable (Dark)	C1-D				
13 Metallic Cable & Poles	C-2				
14 Coaxial Cable	C-3				
15 Other Non-Taxable Assets *	-				
16 TOTAL OF ALL ABOVE LINES					

*Include assets on Line 15 not taxable but carried on your books within Wisconsin – i.e., vehicles used over the road.

Schedule C: Exempt Computer Equipment, Software & Fax Machines

Include fax machines exempt under s. 70.11(39m) and administrative computer equipment, operating system software and canned software exempt under s. 70.11(39). You may include Internet Service Provider (ISP) equipment if it is not a separate and distinct activity. Separate and distinct ISP accounts should be reported to local assessor. Do not include computerized central office equipment (switching hardware and software) which should be reported on Schedule G. Report original costs for all owned equipment. For leased equipment, enter the total annual gross rent and/or the original cost of the equipment if known. Include all fully depreciated assets still on hand.

OWNED Computer Equipment, Software & Fax Machines	Net Total Original Cost as of January 1, 2006	LEAVE BLANK
Enter the Total Net Original Cost of all owned equipment. This amount should agree with Schedule Y-P, Line 1, Column 5.		

LEASED Computer Equipment, Software & Fax Machines	Total Annual Gross Rent	Net Total Original Cost as of January 1, 2006	LEAVE BLANK
Enter the Total Annual Gross Rent for all leased equipment and/or the Net Total Original Cost.			

Schedule D: Copiers & Telephone Systems

Include copiers, telephone systems, station apparatus, large PBX, public telephone equipment, terminal equipment and comparable items.
Report original costs. Include all work in progress and all fully depreciated assets still on hand. (Six year life)

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Net Total Original Installed Cost as of Jan. 1, 2006	Column 5 Index Factors (6 yr.)	Column 6 Indexed Net Value on January 1, 2006	Column 7 LEAVE BLANK
2005				.875		
2004				.663		
2003				.497		
2002				.373		
2001				.280		
2000				.210		
ALL PRIOR YRS				.111		
TOTALS						

Col. 4 Total Cost
should agree with
Sch. Y-P, Line 2, Col. 5

Enter Col. 6 Total on
T-P Sch. A, Line 1, Col. 3

SCHEDULE S – SUPPLIES

What to Report: All supplies on hand as of January 1, 2006.

How to Report: Physical Inventory: Identify items on hand and report their costs.

OR Percentage of Annual Expenses: Apply 1/12 (or 8.3%) to the total cost of supplies from the previous year.
This will reflect a value of January 1, 2006 supplies on hand.

OR Estimated Value: Use this in the absence of a physical inventory or records to document a value.

Note: This schedule is not accounted for on Schedule Y-P because supplies are not fixed assets.

Office supplies used in daily office operations. Supplies used in promoting your product. Cleaning supplies. Maintenance supplies. Fuel (for heat, back-up generator, etc.). Motor vehicle fuel used for transportation equipment. Garage Supplies. Any other supply.	Method of Value Determination			Declared Value \$ _____
	<input type="checkbox"/> Physical Inventory	<input type="checkbox"/> % of Annual Expenses	<input type="checkbox"/> Estimated Value	

Enter the Declared Value above
on T-P Sch. A, Line 8, Col. 3

Schedule E: Equipment Shelters on Non-Owned or Locally Assessed Land**What to Report:** All equipment type shelters on non-owned land. If land is owned at a site, go to Form T-R Schedule R-4.*Col. 2:* Enter total original installed cost of acquisitions as of January 1, 2005 by year of acquisition.*Col. 3:* Enter the net amount of all changes that occurred during 2005 by year of acquisition. For deletions, enter the cost from the year of the item's original acquisition.*Col. 4:* Describe entry (remote, slick hut, paving, fencing, etc.). Also list building dimensions (i.e., 8 x 20) or square feet.*Col. 5:* Enter the sum of Columns 2 and 3. (This is never a negative number.)*Col. 7:* Enter the product of the cost multiplied by index factor (Col. 5 x Col. 6).

Total: Add the values in Column 7.

Obsolescence Adjustment: DOR will enter obsolescence adjustment factor if any, and calculate the total adjusted value.

NOTE: If you cannot separate costs for land improvements and/or leasehold improvements from the costs for Equipment Shelters (remotes, huts, cellsite buildings) you may include all costs for those categories on this Schedule. But **DO NOT** include any Tower costs.

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Description of Changes in Value Reported in Col. 3	Column 5 Net Total Original Installed Cost as of Jan. 1, 2006	Column 6 Index Factors (25 yr.)	Column 7 Indexed Net Value on January 1, 2006	Column 8 LEAVE BLANK
2005					.970		
2004					.921		
2003					.866		
2002					.814		
2001					.765		
2000					.719		
1999					.676		
1998					.635		
1997					.597		
1996					.562		
1995					.532		
1994					.511		
1993					.485		
1992					.460		
1991					.441		
1990					.421		
1989					.407		
1988					.397		
1987					.378		
1986					.362		
1985					.346		
1984					.334		
1983					.321		
1982					.314		
1981					.317		
ALL PRIOR YRS					.348		
TOTALS							
Obsolescence Adjustment Factor →							
Total Adjusted Value →							

Schedule F: Furniture and Tools

Report original costs. Include all work in progress and all fully depreciated assets still on hand. (Ten year life)

<i>Column 1</i> Year Assets Acquired	<i>Column 2</i> Total Original Installed Cost as of Jan. 1, 2005	<i>Column 3</i> Additions (+) and/or Deletions (-) During 2005	<i>Column 4</i> Net Total Original Installed Cost as of Jan. 1, 2006	<i>Column 5</i> Index Factors (10 yr.)	<i>Column 6</i> Indexed Net Value on January 1, 2006	<i>Column 7</i> LEAVE BLANK
2005				.925		
2004				.794		
2003				.675		
2002				.574		
2001				.488		
2000				.414		
1999				.352		
1998				.300		
1997				.255		
1996				.216		
ALL PRIOR YRS				.128		
TOTALS						

*Col. 4 Total Cost
should agree with
Sch. Y-P, Line 4, Col. 5*

Schedule G: Telephone Central Office Equipment & Antennas

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Six year life)

Include Central Office switching equipment (analog, digital, computer hardware and software), circuit equipment (analog, digital, lightwave and computerized circuit equipment), operator & radio systems, related equipment, and tower antennas (but not the tower). Report equipment shelters (remotes, huts, etc.) on Schedule E of Form T-P (on non-owned land) or on Schedule R-4 of Form T-R (on owned land).

<i>Column 1</i> Year Assets Acquired	<i>Column 2</i> Total Original Installed Cost as of Jan. 1, 2005	<i>Column 3</i> Additions (+) and/or Deletions (-) During 2005	<i>Column 4</i> Net Total Original Installed Cost as of Jan. 1, 2006	<i>Column 5</i> Index Factors (6 yr.)	<i>Column 6</i> Indexed Net Value on January 1, 2006	<i>Column 7</i> LEAVE BLANK
2005				.875		
2004				.663		
2003				.497		
2002				.373		
2001				.280		
2000				.210		
1999				.158		
1998				.118		
1997				.089		
1996				.066		
ALL PRIOR YRS				.050		

*Col. 4 Total Cost
should agree with
Sch. Y-P, Line 5, Col. 5*

*Enter Col. 6 Total
on T-P Sch. A,
Line 4, Col. 3*

Schedule L: All Leased and Rented or Loaned Items

What to Report: All non-owned equipment whether it is leased, rented, loaned and regardless of method of payment. These are similar to the items reported on other schedules (Schedules D, E, F, G, & O) except they are leased instead of owned. Include capitalized leases. **Report all leased equipment REGARDLESS of who PAYS the TAX.**

Exclude: Leased and rented or loaned items removed from your premises prior to January 1. Report all leases from non-owned real estate, more than 50% occupied by your company, on Schedule R-2 (Part 1) in the T-R form. Report leases for towers and tower space on Schedule TL.

Note: Make additional copies of this page as needed.

Column 1 Owner / Lessor and Equipment Information	Column 2 Lease / Cost Information	Column 3	Column 4 Estimated Market Value
Name	Inception Date		
Address	Term	Capitalized <input type="checkbox"/> Yes <input type="checkbox"/> No	How Calculated
City	Gross Annual Rent	On Schedule <input type="checkbox"/> D <input type="checkbox"/> G	
Phone # Fax #	Age	<input type="checkbox"/> E <input type="checkbox"/> O <input type="checkbox"/> F	
Item	Original Selling Price	Model Number	LEAVE BLANK
Type	Current Selling Price	Serial Number	
Name	Inception Date		\$
Address	Term	Capitalized <input type="checkbox"/> Yes <input type="checkbox"/> No	How Calculated
City	Gross Annual Rent	On Schedule <input type="checkbox"/> D <input type="checkbox"/> G	
Phone # Fax #	Age	<input type="checkbox"/> E <input type="checkbox"/> O <input type="checkbox"/> F	
Item	Original Selling Price	Model Number	LEAVE BLANK
Type	Current Selling Price	Serial Number	
Name	Inception Date		\$
Address	Term	Capitalized <input type="checkbox"/> Yes <input type="checkbox"/> No	How Calculated
City	Gross Annual Rent	On Schedule <input type="checkbox"/> D <input type="checkbox"/> G	
Phone # Fax #	Age	<input type="checkbox"/> E <input type="checkbox"/> O <input type="checkbox"/> F	
Item	Original Selling Price	Model Number	LEAVE BLANK
Type	Current Selling Price	Serial Number	
Total (ALL pages) →			

Enter Col. 4 Total of all entries and
pages on T-P Sch. A, Line 5, Col. 3

2006

Schedule LHI: Leasehold Improvements

T-P

What to Report: All leasehold items. These property items are typically classified as real estate but are owned by you, the Telco, at real estate locations that you lease and do not own.

What NOT to Report: New construction, remodeling and demolitions at *Telco-owned* locations. Report changes at Telco-owned locations on Schedule R-1 of the T-R Form.

NOTE: Leased buildings, or parts of leased buildings, themselves should be reported on Schedule R-2 (Part 1) of the T-R Form.

EXAMPLES

Typically leasehold improvements owned by a Telco would involve leased space for administrative and sales offices, and equipment rooms. Offices used

for administrative and sales space resemble commercial office space and could be considered general purpose. Equipment rooms would contain hi-tech mechanicals and could be considered more special purpose.

Leasehold items could include, but not be limited to, the following:

Partitions (finished & unfinished)	Fire protection
Floor & ceiling covers	Alarm systems
Light fixtures	HVAC systems
Cable for phone / computer access	Fencing
Security systems	Paving

Equipment rooms might also contain hi-tech cable, fiber optics, & wiring. However, these items should be reported as Central Office equipment on Schedule G or cable schedules of Form T-P.

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Net Total Original Installed Cost as of Jan. 1, 2006	Column 5 Index Factors (10 yr.)	Column 6 Indexed Net Value on January 1, 2006	Column 7 LEAVE BLANK
2005				.925		
2004				.794		
2003				.675		
2002				.574		
2001				.488		
2000				.414		
1999				.352		
1998				.300		
1997				.255		
1996				.216		
ALL PRIOR YRS				.128		
TOTALS						

Col. 4 Total Cost should agree
with Sch. Y-P, Line 7, Col. 5

Enter Col. 6 Total on
T-P Sch. A, Line 6, Col. 3

Schedule O: Other Taxable Property Not on Other Schedules

What to Report:

All taxable items not reported on any other Schedule.
Examples are: Works of Art, Signs.

NOTE: Poles are reported on Schedule C-2.

- Estimate the total value of all taxable items that are **expensed** rather than capitalized on Line 1 below.
- Enter all **capitalized** items separately.

How to Report:

- Describe the property completely in Col. 1.
- Enter the year the property was acquired in Col. 2.
- Enter the cost of acquisition of the property in Col. 3.
- Enter your market value estimate of the property in Col. 4.
- Enter the proper number code that corresponds to the basis for your value estimate in Col. 5.

Basis for Value Estimate:
(enter proper number from
below in Col. 5)

- Physical Inventory
- Estimated Value
- % of Total Assets
Expensed Last Year

Column 1 Description of Property	Column 2 Year Acquired	Column 3 Cost of Acquisition	Column 4 Market Value Estimate	Column 5 Basis for Value Est.	Column 6 LEAVE BLANK
Work-in-Progress: All costs NOT included on any other schedule					
Expensed Assets					
Capitalized Assets					
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
TOTALS					

Col. 3 Total Cost should agree
with Sch. Y-P, Line 8, Col. 5

Enter Col. 4 Total on
Sch. A, Line 7, Col. 3

Schedule T: Towers

What to Report: Enter costs for TOWERS ONLY.

What NOT to Report: DO NOT report costs for

- ANTENNAS (report on Schedule G),
- OTHER EQUIPMENT (report on Schedule G),
- EQUIPMENT SHELTERS (report on Schedule E in T-P or Schedule R-4 in T-R),
- LAND IMPROVEMENTS (report on Schedule LHI in T-P),
- LEASEHOLD IMPROVEMENTS (report on Schedule LHI in T-P).

NOTE:

If you cannot separate costs for land improvements and/or leasehold improvements from the costs for the Tower you may include all costs for those categories on this schedule. But DO NOT include the costs for the equipment shelter.

All Tower tenants must be reported on Schedule TL. Telcos owning towers must report all tower users besides themselves, and tower companies must report all tenants on Schedule TL.

Include all work in progress and all fully depreciated assets still on hand. (Twenty-five year life)

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Net Total Original Installed Cost as of Jan. 1, 2006	Column 5 Index Factors (25 yr.)	Column 6 Indexed Net Value on January 1, 2006	Column 7 LEAVE BLANK
2005				.970		
2004				.921		
2003				.866		
2002				.814		
2001				.765		
2000				.719		
1999				.676		
1998				.635		
1997				.597		
1996				.562		
1995				.532		
1994				.511		
1993				.485		
1992				.460		
1991				.441		
1990				.421		
1989				.407		
1988				.397		
1987				.378		
1986				.362		
1985				.346		
1984				.334		
1983				.321		
1982				.314		
1981				.317		
ALL PRIOR YRS				.348		
TOTALS						

Col. 4 Total Cost
should agree with
Sch. Y-P, Line 10, Col. 5

Enter Col. 6 Total on
T-P Sch. A, Line 9, Col. 3

Who Reports:

Tower owner lessors (Telcos & Tower Companies) AND all tenant lessees on all towers.

What to Report:

Report all tower leases on this schedule. Enter all leases for space on a tower(s) and complete all information requested. Attach additional pages if necessary.

[illegible]

Schedule C-1L: Operational (Lit) Fiber Optic Cable

DEFINITIONS:

- **Fiber** – a single strand of optic fiber. May be 'lit' (i.e., operational, carrying a light signal) or 'dark' (i.e., non-operational).
- **Fiber Optic Cable** – a 'bundle' of multiple optic fiber (strands) encased within a single protective outer jacket.
- **Fiber Route Miles** – the length of fiber optic cable installed.

Enter the number of fiber route miles in Wisconsin your company owns that contains **ANY** 'lit' fiber route miles

Enter the **total** number of individual fibers (strands) encased within the fiber route miles listed above .. total fibers

Enter the number of '**lit**' fiber strands only within the fiber route miles listed above lit fibers

Report the original costs for all operational (lit) fiber optics. (Seventeen year life)

WHAT TO INCLUDE:

Include the total cost of trenching and installation for all lit or partially lit fiber routes, the incremental cost of the lit fiber only, all work in progress (WIP) and all fully depreciated assets still on hand. (Seventeen year life.) Col. 3 additions include new, lit installations and previously installed dark fiber, now lit (shift from Schedule C-1D). Col. 3 deletions would include previously lit fiber, now dark (shift to C-1D).

WHAT NOT TO INCLUDE:

The incremental cost of dark (unlit) fiber located within a fiber optic cable where at least one fiber is lit.

The trenching and installation costs for fiber optic cable where **ALL** fiber within the cable is dark (100% non-operational).

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Net Total Original Installed Cost as of Jan. 1, 2006	Column 5 Index Factors (17 yr.)	Column 6 Indexed Net Value on January 1, 2006	Column 7 LEAVE BLANK
2005				.956		
2004				.881		
2003				.803		
2002				.732		
2001				.668		
2000				.608		
1999				.554		
1998				.506		
1997				.462		
1996				.420		
1995				.388		
1994				.360		
1993				.331		
1992				.305		
1991				.283		
1990				.263		
1989				.246		
ALL PRIOR YRS				.219		
TOTALS						

Col. 4 Total Cost
should agree with
Sch. Y-P, Line 11, Col. 5

Enter Col. 6 Total
on T-P, Sch. A,
Line 10, Col. 3

Schedule C-1D: Non-Operational (Dark) Fiber Optic Cable

DEFINITIONS:

Fiber – a single strand of optic fiber. May be 'lit' (i.e., operational, carrying a light signal) or 'dark' (i.e., non-operational).

Fiber Optic Cable – a 'bundle' of multiple optic fiber (strands) encased within a single protective outer jacket.

Fiber Route Miles – the length of fiber optic cable installed.

Enter the number of fiber route miles your company owns in Wisconsin that are **100% 'dark'** route miles

Enter the **total** number of individual fibers (strands) encased within the fiber route miles listed above . . . total fibers

Is any fiber within this fiber optic cable lit? ☐ YES ☐ NO

If YES, how many strands of fiber are lit within the cable? total fibers

Report the original costs for all non-operational (dark) optic cable. (Seventeen year life)


Obsolescence adjustment factor, if any, will be entered and total adjusted value calculated by Department of Revenue.

WHAT TO INCLUDE:

For 100% dark cable, include the total cost of trenching and installation for the entire dark fiber route. Also include **only** the incremental cost of dark fiber strands from the lit fiber routes in Schedule C-1L. In addition, include all non-operational work in progress (WIP) and fully depreciated assets (dark routes only) still on hand. (Seventeen year life.) Col. 3 additions would include newly installed, dark fiber and previously lit fiber, now dark (shift from Schedule C-1L).

WHAT NOT TO INCLUDE:

The incremental cost of lit fibers (individual strands) located within a fiber optic cable where at least one fiber is lit. The trenching and installation cost for fiber optic cable where **ANY** fiber within the cable is lit (operational).

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Net Total Original Installed Cost as of Jan. 1, 2006	Column 5 Index Factors (17 yr.)	Column 6 Indexed Net Value on January 1, 2006	Column 7 LEAVE BLANK
2005				.956		
2004				.881		
2003				.803		
2002				.732		
2001				.668		
2000				.608		
1999				.554		
1998				.506		
1997				.462		
1996				.420		
1995				.388		
1994				.360		
1993				.331		
1992				.305		
1991				.283		
1990				.263		
1989				.246		
ALL PRIOR YRS				.219		
TOTALS						
Col. 4 Total Cost  should agree with Sch. Y-P, Line 12, Col. 5				Obsolescence Adjustment Factor →		
				Total Adjusted Value →		

Schedule C-2: Metallic Cable & Poles

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Twelve year life)

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Net Total Original Installed Cost as of Jan. 1, 2006	Column 5 Index Factors (12 yr.)	Column 6 Indexed Net Value on January 1, 2006	Column 7 LEAVE BLANK
2005				.938		
2004				.828		
2003				.725		
2002				.634		
2001				.556		
2000				.486		
1999				.425		
1998				.372		
1997				.325		
1996				.285		
1995				.252		
1994				.225		
ALL PRIOR YRS				.143		
TOTALS						

Col. 4 Total Cost
should agree with
Sch. Y-P, Line 13, Col. 5Enter Col. 6 Total
on T-P Sch. A,
Line 12, Col. 3**Schedule C-3: Coaxial Cable**

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Ten year life)

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Net Total Original Installed Cost as of Jan. 1, 2006	Column 5 Index Factors (10 yr.)	Column 6 Indexed Net Value on January 1, 2006	Column 7 LEAVE BLANK
2005				.925		
2004				.794		
2003				.675		
2002				.574		
2001				.488		
2000				.414		
1999				.352		
1998				.300		
1997				.255		
1996				.216		
ALL PRIOR YRS				.128		
TOTALS						

Col. 4 Total Cost
should agree with
Sch. Y-P, Line 14, Col. 5Enter Col. 6 Total
on T-P Sch. A,
Line 13, Col. 3

FORM T-R

WISCONSIN TELCO REAL ESTATE RETURN

ASSESSMENT DATE: JANUARY 1, 2006

2006

DUE DATE
March 1, 2006

Telco #	FOR DEPARTMENT USE ONLY	
	Initial _____ Date _____	STAMP
Telco Name	Log In _____ <input type="checkbox"/> Extension	
	Audit _____	
FOR PROPERTY LOCATED IN THE COUNTY OF:	PENALTY <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5	

Has any owned property sold within the last year? <input type="checkbox"/> Yes <input type="checkbox"/> No If so, provide the information below.	Have any appraisals been completed on any property in the last year? <input type="checkbox"/> Yes <input type="checkbox"/> No If so, provide the information below & submit the appraisal.																																
<table border="1"> <thead> <tr> <th>Address</th> <th>GEO/ID#</th> <th>Selling Price</th> <th>Date of Sale</th> </tr> </thead> <tbody> <tr><td>1.</td><td></td><td></td><td></td></tr> <tr><td>2.</td><td></td><td></td><td></td></tr> <tr><td>3.</td><td></td><td></td><td></td></tr> </tbody> </table>	Address	GEO/ID#	Selling Price	Date of Sale	1.				2.				3.				<table border="1"> <thead> <tr> <th>Address</th> <th>GEO/ID#</th> <th>Appraised Value</th> <th>Appraisal Date</th> </tr> </thead> <tbody> <tr><td>1.</td><td></td><td></td><td></td></tr> <tr><td>2.</td><td></td><td></td><td></td></tr> <tr><td>3.</td><td></td><td></td><td></td></tr> </tbody> </table>	Address	GEO/ID#	Appraised Value	Appraisal Date	1.				2.				3.			
Address	GEO/ID#	Selling Price	Date of Sale																														
1.																																	
2.																																	
3.																																	
Address	GEO/ID#	Appraised Value	Appraisal Date																														
1.																																	
2.																																	
3.																																	

How to File Form T-R

- **Only file one (1) Form T-R cover sheet for each county.**
Existing Telco's and owners of parcels predominantly used* by Telcos have been provided with a DOR listing of all real estate parcels they own in each county on a Schedule B.
- **Complete individual schedules for EACH location** as needed in Form T-R.

Schedule B

ADD any new operating parcels more than 50% occupied by the Telco to the listing and note (DELETE) any parcels on the listing that are no longer operating property. Attach the corrected Schedule B to the Form T-R, using the original schedule. Also please correct and/or add any missing data concerning property address and Geo/Site ID#s to Schedule B.

*Predominantly used by Telco (>50% of total square footage).

How to Complete Form T-R Schedules

- R-1** Complete a Schedule R-1 (New Construction, Remodeling & Demolitions) for every real estate site in the county that had activity in any one of the categories on the schedule.
- R-2** Complete a Schedule R-2 Part 1 and/or Part 2 (Leased Real Estate) for every real estate site in the county more than 50% occupied by your company.
- R-4** Complete a Schedule R-4 (Huts, Remotes, Cell Site Equipment Buildings) for every real estate site in the county that contains that type of structure. If a site was purchased and no equipment shelter was constructed as of January 1, 2005, please complete the land information section of Schedule R-4.

I, the undersigned, declare under penalties of law that I have personally examined this return and to the best of my knowledge and belief it is true, correct and complete.

NOTE: Original signature is required.

PREPARER SIGN HERE	Please Print Name		Email
	Signature X		Telephone Number EXT.# () -
	Firm or Title	Date	Fax Number () -
TELCO/ OWNER SIGN HERE	Please Print Name		Email
	Signature X		Telephone Number EXT.# () -
	Firm or Title	Date	Fax Number () -

Telco Name	GEO / ID#
County	Municipality
Property Address	

New Construction

This schedule must be completed for each separate new building or new addition to clarify the nature of the construction reported.

Structure Uses	
_____ % Equipment _____ % Garage _____ % Admin. Office _____ % Storage _____ % Retail	
Design	
<input type="checkbox"/> Free Standing <input type="checkbox"/> Addition to Existing Structure	
Building Size	
_____ Square Feet – Total ground area of the new structure _____ Square Feet – Total floor area of the new structure	
Predominate Exterior Wall	
<input type="checkbox"/> Concrete Block <input type="checkbox"/> Tilt-up concrete <input type="checkbox"/> Metal <input type="checkbox"/> Brick <input type="checkbox"/> Wood	
Land Improvements	
_____ Square Feet Concrete Paving _____ Lineal Feet Fencing <input type="checkbox"/> Water _____ Square Feet Asphalt Paving <input type="checkbox"/> Exterior Lighting <input type="checkbox"/> Sewer	
Building Mechanicals (check Yes or No for each)	Valuation
<input type="checkbox"/> Yes <input type="checkbox"/> No Lighting	_____ Total Cost of New Construction Upon Completion
<input type="checkbox"/> Yes <input type="checkbox"/> No Heating	_____ % Complete as of January 1, 2006
<input type="checkbox"/> Yes <input type="checkbox"/> No Plumbing	_____ Total Cost Incurred as of January 1, 2006
<input type="checkbox"/> Yes <input type="checkbox"/> No Air Conditioning	_____ Your Estimate of Market Value
<input type="checkbox"/> Yes <input type="checkbox"/> No Interior Sprinkler System	

Remodeling

Description	Total Cost
Total Cost	\$
In your opinion, what was the total effective increase in value to the property as a result of these changes? If Total Cost is different than amount on this line, please attach an explanation.	
For Department Use Only	

Demolitions

Bldg. No.	Description	Sq. Feet Affected	Year Built	Cost to Raze
Total Cost To Raze				\$
In your opinion, what was the total effective change in value as a result of the demolition?				
For Department Use Only				

Schedule R-2 Leased Real Estate

Complete ALL information for both schedules and/or submit a copy of the lease(s) for all real estate parcels predominantly used for telephone company operations leased to a Telco or leased by a Telco to others.

- In a GROSS lease the landlord pays all expenses (taxes, insurance, utilities, maintenance, etc.) for property.
- In a NET lease the tenant pays all expenses (taxes, insurance, utilities, maintenance, etc.) for property.

Schedule R-2 (Part 1) – Non-Telco Owned Real Estate More Than 50% Leased by Telco

Telco Name: _____ GEO / ID#: _____ County: _____ Municipality: _____ Name of RE Owner: _____ Property Address: _____ Area (SF) Leased: _____ % of Total Area (SF): _____ % Annual Rent: \$ _____ Lease Term: _____ Inception Date: _____ <input type="checkbox"/> Gross <input type="checkbox"/> Net	Telco Name: _____ GEO / ID#: _____ County: _____ Municipality: _____ Name of RE Owner: _____ Property Address: _____ Area (SF) Leased: _____ % of Total Area (SF): _____ % Annual Rent: \$ _____ Lease Term: _____ Inception Date: _____ <input type="checkbox"/> Gross <input type="checkbox"/> Net
Telco Name: _____ GEO / ID#: _____ County: _____ Municipality: _____ Name of RE Owner: _____ Property Address: _____ Area (SF) Leased: _____ % of Total Area (SF): _____ % Annual Rent: \$ _____ Lease Term: _____ Inception Date: _____ <input type="checkbox"/> Gross <input type="checkbox"/> Net	Telco Name: _____ GEO / ID#: _____ County: _____ Municipality: _____ Name of RE Owner: _____ Property Address: _____ Area (SF) Leased: _____ % of Total Area (SF): _____ % Annual Rent: \$ _____ Lease Term: _____ Inception Date: _____ <input type="checkbox"/> Gross <input type="checkbox"/> Net

Schedule R-2 (Part 2) – Real Estate Owned by Telco & More Than 50% OCCUPIED by Telco

Lessee's Name: _____ GEO / ID#: _____ County: _____ Municipality: _____ Name of RE Owner (Telco): _____ Property Address: _____ Area (SF) Leased: _____ % of Total Area (SF): _____ % Annual Rent: \$ _____ Lease Term: _____ Inception Date: _____ <input type="checkbox"/> Gross <input type="checkbox"/> Net	Lessee's Name: _____ GEO / ID#: _____ County: _____ Municipality: _____ Name of RE Owner (Telco): _____ Property Address: _____ Area (SF) Leased: _____ % of Total Area (SF): _____ % Annual Rent: \$ _____ Lease Term: _____ Inception Date: _____ <input type="checkbox"/> Gross <input type="checkbox"/> Net
Lessee's Name: _____ GEO / ID#: _____ County: _____ Municipality: _____ Name of RE Owner (Telco): _____ Property Address: _____ Area (SF) Leased: _____ % of Total Area (SF): _____ % Annual Rent: \$ _____ Lease Term: _____ Inception Date: _____ <input type="checkbox"/> Gross <input type="checkbox"/> Net	Lessee's Name: _____ GEO / ID#: _____ County: _____ Municipality: _____ Name of RE Owner (Telco): _____ Property Address: _____ Area (SF) Leased: _____ % of Total Area (SF): _____ % Annual Rent: \$ _____ Lease Term: _____ Inception Date: _____ <input type="checkbox"/> Gross <input type="checkbox"/> Net

NOTE: Copy and use additional pages as necessary.

Schedule R-4: Equipment Shelters on OWNED Land**NOTE: If land is non-owned at a site, go to Schedule E on Form T-P.***(Duplicate as needed – complete one schedule for each location in this municipality.)*

AA — —	County — —	Municipality — — —	Geo / ID#	Site Address
Complete this land section if land newly purchased but no equipment shelter completed as of January 1, 2006 →			Land: Year Acquired _____	Cost _____ Size (Acres) _____

Col. 2: Enter total original installed cost of acquisitions as of January 1, 2005 by year of acquisition.

Col. 3: Enter the net amount of all changes that occurred during 2005 by year of acquisition. For deletions, enter the cost from the year of the item's original acquisition. Include transfers to and from other taxing districts by the year acquired.

Col. 4: List – Remote, Slick Hut, Cell Equipment building. Also list building dimensions (i.e., 8 x 20) or square feet and give a brief description for other improvements included.

Col. 5: Enter the sum of Columns 2 and 3. (This is never a negative number.)

Col. 7: Enter the product of the cost multiplied by index factor (Col. 5 x Col. 6).

Total: Add the values in Column 7.

Obsolescence Adjustment: DOR will enter obsolescence adjustment factor if any, and calculate the total adjusted value.

NOTE: If you cannot separate costs for land improvements and/or leasehold improvements from the costs for Equipment Shelters (remotes, huts, cellsite buildings) you may include all costs for those categories on this Schedule. If they can be separated, report them on the T-P Form, Schedule LHI. But **DO NOT** include any Tower costs.

Column 1 Year Assets Acquired	Column 2 Total Original Installed Cost as of Jan. 1, 2005	Column 3 Additions (+) and/or Deletions (-) During 2005	Column 4 Description of Changes in Value Reported in Col. 3	Column 5 Net Total Original Installed Cost as of Jan. 1, 2006	Column 6 Index Factors (25 yr.)	Column 7 Indexed Net Value on January 1, 2006	Column 8 LEAVE BLANK
2005					.970		
2004					.921		
2003					.866		
2002					.814		
2001					.765		
2000					.719		
1999					.676		
1998					.635		
1997					.597		
1996					.562		
1995					.532		
1994					.511		
1993					.485		
1992					.460		
1991					.441		
1990					.421		
1989					.407		
1988					.397		
1987					.378		
1986					.362		
1985					.346		
1984					.334		
1983					.321		
1982					.314		
1981					.317		
ALL PRIOR YRS					.348		
TOTALS							

Obsolescence Adjustment Factor →

Total Adjusted Value →

This schedule is to be submitted **along with** page one of the T-R Form AND all appropriate T-Form schedules.
Please list all property owned by your company by county as of 01-01-2006.

Telco/Owner Name: _____

Telco #: _____

DOR AA#: _____

County: _____

NOTE: This is an INVENTORY ONLY listing of Real Estate accounts. Other schedules in the T-R **must** be completed as per the codes and instructions to the right. Contact appropriate District Office with questions.

KEY for Column 4 and further instructions **** READ CAREFULLY ****

IMP RE & CO = Buildings (business, sales & central offices, garages & warehouses, etc.)

1. Report CHANGES on Schedule R-1 of T-R Form.
2. Where more than 50%, but less than 100% Telco occupied, identify lessees on R-2 (Part 2).

REM CS = Remote Cell Site (Land owned by Telco)

1. For every Telco owned cell site (land), complete Schedule R-4 of T-R Form.

VAC RE = Vacant Land Parcels

[illegible]

Addresses of Manufacturing & Utility Section Offices Wisconsin Department of Revenue

(Mail the completed T-R Form to the appropriate office listed below.)

Lake Winnebago District – Area 75
Manufacturing & Utility Section Office
845 South Main Street, Suite 140
Fond du Lac, WI 54935-6116
Phone: 920-929-2962
Fax: 920-929-7202
Email: billy.bowers@dor.state.wi.us

Metro District – Area 77
Manufacturing & Utility Section Office
Rm. 530 State Office Building
819 North 6th Street
Milwaukee, WI 53203-1610
Phone: 414-227-4456
Fax: 414-227-4095
Email: jmatthes@dor.state.wi.us

Southern District – Area 76
Manufacturing & Utility Section Office
Mailing Address: PO Box 8909
Madison, WI 53708-8909
Street Address: 2135 Rimrock Rd, Mail Drop 3-424
Madison, WI 53713-1443
Phone: 608-267-2163
Fax: 608-267-1355
Email: tdrascic@dor.state.wi.us

Western District – Area 79
Manufacturing & Utility Section Office
707 South Barstow
Eau Claire, WI 54701-3894
Phone: 715-836-4925
Fax: 715-836-6690
Email: slarrabe@dor.state.wi.us

Northeastern District – Area 81
Manufacturing & Utility Section Office
200 N. Jefferson Street, Suite 626
Green Bay, WI 54301-5190
Phone: 920-448-5191
Fax: 920-448-5210
Email: vacant

Alphabetical List of the Wisconsin Counties

County Code	County Name	District Office Code
01	ADAMS	79
02	ASHLAND	79
03	BARRON	79
04	BAYFIELD	79
05	BROWN	81
06	BUFFALO	79
07	BURNETT	79
08	CALUMET	81
09	CHIPPewa	79
10	CLARK	79
11	COLUMBIA	75
12	CRAWFORD	79
13	DANE	76
14	DODGE	75
15	DOOR	81
16	DOUGLAS	79
17	DUNN	79
18	EAU CLAIRE	79
19	FLORENCE	81
20	FOND DU LAC	75
21	FOREST	81
22	GRANT	79
23	GREEN	76
24	GREEN LAKE	75
25	IOWA	76
26	IRON	79
27	JACKSON	79
28	JEFFERSON	76
29	JUNEAU	79
30	KENOSHA	77
31	KEWAUNEE	81
32	LA CROSSE	79
33	LAFAYETTE	76
34	LANGLADE	81
35	LINCOLN	81
36	MANITOWOC	75
37	MARATHON	81
38	MARINETTE	81
39	MARQUETTE	75
40	MILWAUKEE	77
41	MONROE	79
42	OCONTO	81
43	ONEIDA	81
44	OUTAGAMIE	81
45	OZAUKEE	77
46	PEPIN	79
47	PIERCE	79
48	POLK	79
49	PORTAGE	81
50	PRICE	79
51	RACINE	77
52	RICHLAND	79
53	ROCK	76
54	RUSK	79
55	ST CROIX	79
56	SAUK	76
57	SAWYER	79
58	SHAWANO	81
59	SHEBOYGAN	75
60	TAYLOR	79
61	TREMPEALEAU	79
62	VERNON	79
63	VILAS	81
64	WALWORTH	76
65	WASHBURN	79
66	WASHINGTON	75
67	WAUKESHA	76
68	WAUPACA	81
69	WAUSHARA	75
70	WINNEBAGO	75
71	WOOD	81
72	MENOMINEE	81

